Executive Council

Annual Report
2014-15

Alberta
Government

Executive Council

2014-15 Annual Report

CONTENTS

Preface 1

Message from the Premier 2

Management's Responsibility for Reporting 3

Results Analysis 4

- Ministry Overview 4
- Review Engagement Report 6
- Performance Measures Summary Table 7
- Data Sources and Methodology 8
- Discussion and Analysis of Results 9

Financial Information 11

- Independent Auditor's Report 12
- Ministry Financial Statements 13

Annual Report Extracts and Other Statutory Reports 27

Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Fiscal Management Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 19 ministries.

The annual report of the Government of Alberta contains the financial statements of the province and *Measuring Up* report, which compares actual performance results to desired results set out in the government's strategic plan.

On September 15, 2014, the government announced new ministry structures. The 2014 -15 ministry annual reports and financial statements have been prepared based on the new ministry structure.

The Ministry of Executive Council previously reported programs that have been reallocated to other ministries. Corporate Human Resources and the Regulatory Review Secretariat are reported under the ministry of Treasury Board and Finance and the funding for public affairs officer positions is reported within ministries.

This annual report of the Ministry of Executive Council contains the audited financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This ministry annual report also includes:

- other financial information as required by the Financial Administration Act and Fiscal Management Act, either as separate reports or as a part of the financial statements, to the extent that the ministry has anything to report.

Message from the Premier

Executive Council is responsible for ensuring that policy development across government is strategic and coordinated, and supports the government's overall vision of achieving success, prosperity, and quality of life for all Albertans. Leading a vibrant and innovative public service, Executive Council also helps ministries communicate and engage with Albertans and tell Alberta's story around the world. The following report highlights results achieved by Executive Council in the 2014-15 fiscal year.

As our new government begins to deliver on the tasks Albertans have given us, Alberta's public service will ensure the values and priorities of all Albertans are reflected in every decision we make and every action we take. Over the coming year, we will work towards a diversified and resilient economy so Albertans can receive the schools, health care, public services and jobs they deserve, and we will support all Albertans in reaching their potential as we work together to achieve long-term success for our province.

I look forward to working with members of Executive Council and Alberta's public service to ensure a smooth and stable transition as the new government settles into the work ahead. I am excited about the new chapter we're beginning, and the many opportunities to come as we work together to build an even better Alberta.

Original signed by

Rachel Notley
Premier

Management's Responsibility for Reporting

The Ministry of Executive Council includes the department of Executive Council.

The executives of the individual entities within the ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the Ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and strategic plan, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the financial statements and performance results for the ministry rests with the Premier, President of Executive Council. Under the direction of the Premier, I oversee the preparation of the ministry's annual report, including financial statements and performance results. The financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The financial statements are prepared in accordance with Canadian public sector accounting standards. The performance measures are prepared in accordance with the following criteria:

- Reliability - information agrees with underlying data and the sources used to prepare it.
- Understandability and Comparability – current results are presented clearly in accordance with the stated methodology and are comparable with previous results.
- Completeness – performance measures and targets match those included in Budget 2014.

As Deputy Minister, in addition to program responsibilities, I am responsible for the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the province under ministry administration;
- provide the President of Executive Council and the President of Treasury Board and Minister of Finance information needed to fulfill their responsibilities; and
- facilitate preparation of Ministry business plans and annual reports required under the *Fiscal Management Act*.

In fulfilling my responsibilities for the Ministry, I have relied, as necessary, on the executives of the individual entities within the Ministry.

Original signed by

Richard Dicerni
Deputy Minister of Executive Council June 5, 2015

Results Analysis

Ministry Overview

The Ministry of Executive Council includes the following areas:

Office of the Premier

- provides planning, communications and administrative support to the Premier's offices in Edmonton and Calgary

Deputy Minister's Office

- provides advice and support to the Premier on policy, organizational and operational issues
- provides leadership to the Alberta Public Service

Cabinet Coordination Office

- provides organizational and administrative support to Cabinet and its key Committees including advice and support for the Chairs, managing document submission, agenda development, recording minutes and reporting on the outcome of meetings
- provides advice and support on the structure and functions of the government including tracking and advising on policy implementation and operational issues; trend monitoring on issues of importance to the Alberta Government and oversight of the Alberta Public Agencies Governance Act.

Policy Coordination Office

- supports the Premier and Cabinet in achieving the policy agenda of government
- provides information, advice, and analysis to support effective policy development, strategic planning, and government decision-making
- provides guidance to departments on their development of policy proposals

Protocol Office

- supports Alberta's international efforts to bolster access in priority markets, attract investments, and give Albertans support to succeed globally.
- provides strategic planning, coordination and execution of state, official, working and private visits to Alberta for International visitors wanting to meet with Government of Alberta officials
- organizes provincial ceremonies
- manages Government House, McDougall Centre and 10th and 11th floors of the Edmonton Federal Building operations.

Alberta Order of Excellence

- supports the Alberta Order of Excellence Council, which reviews public nominations and selects individuals to receive the province's highest honour

Office of the Lieutenant Governor

- provides planning, communications and administrative support to the Lieutenant Governor

Public Affairs Bureau

- coordinates government communications to and from Albertans for major government initiatives and during public emergencies
- manages the Government of Alberta website, coordinates cross government standards for all ministry websites and provides social media support to help promote the Province of Alberta as the best place to live, work, invest and play within the province and around the world
- provides advertising consultation and support to ministries, and coordinates corporate advertising and corporate communications products
- distributes government news releases and provides media monitoring to ministries including electronic access to news
- provides technical support for major government news conferences and announcements
- manages the Government of Alberta corporate identity and provides consultation for cross-government implementation
- augment branch capacity with centrally-delivered services that assist Communication Branches in planning, writing, digital communications, print and audio/visual production.

Review Engagement Report

To the Members of the Legislative Assembly

I reviewed one of three performance measures in the Ministry of Executive Council's Annual Report 2014–2015. The reviewed performance measure is the responsibility of the ministry and is prepared based on the following criteria:

- *Reliability*—The information used in applying performance measure methodology agrees with underlying source data for the current and prior years' results.
- *Understandability*—The performance measure methodology and results are presented clearly.
- *Comparability*—The methodology for performance measure preparation is applied consistently for the current and prior years' results.
- *Completeness*—The goal, performance measure and related target match those included in the ministry's budget 2014.

My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the ministry.

A review does not constitute an audit and, consequently, I do not express an audit opinion on the performance measure. Further, my review was not designed to assess the relevance and sufficiency of the reviewed performance measure in demonstrating ministry progress towards the related goal.

Based on my review, nothing has come to my attention that causes me to believe that the performance measure identified as reviewed by the Office of the Auditor General in the ministry's annual report 2014–2015 is not, in all material respects, presented in accordance with the criteria of reliability, understandability, comparability and completeness as described above.

[Original signed by Merwan N. Saher, FCA]

Auditor General

May 7, 2015

Edmonton, Alberta

Performance measures reviewed by the Office of the Auditor General are noted with an asterisk (*) on the Performance Measures Summary Table.

Performance Measures Summary Table

Goals/Performance Measure(s)		Prior Years' Results				Target	Current Actual
1.	**Government outcomes are supported by effective policy, planning and decision-making**						
1.a	Satisfaction of Policy Coordination Office Clients with Products and Services	93% 2010-11	90% 2011-12	81% 2012-13	88% 2013-14	**90%**	88% 2013-14
2.	**Albertans receive clear and coordinated government communications**						
2.a	Public satisfaction with government communications	62% 2010-11	68% 2011-12	64% 2012-13	74% 2013-14	**71%**	71% 2014-15
2.b*	Public satisfaction with the Government of Alberta home page	85% 2010-11	84% 2011-12	86% 2012-13	88% 2013-14	**90%**	85% 2014-15

***Indicates Performance Measures that have been reviewed by the Office of the Auditor General**

The performance measures indicated with an asterisk were selected for review by ministry management based on the following criteria established by government:

- Enduring measures that best represent the goal,
- Measures for which new data is available, and
- Measures that have well established methodology.

NOTE:

Responsibility for the functions of Corporate Human Resources (CHR) was transferred to Treasury Board & Finance in 2014-15. The goals and resulting measures related to CHR will be reported in the 2014-15 Annual Report for Treasury Board & Finance.

The goals and measures for Executive Council have been renumbered to reflect that change.

Data Sources and Methodology

1a. Satisfaction of Policy Coordination Office Clients with Products and Services

This survey is now being conducted biennially. The latest results available are for 2013-14. From February 24 to March 17, 2014 a survey was conducted of clients of the Policy Coordination Office by a professional research firm. A total of 314 clients, which included Executive Team members from each Ministry and selected other Ministry staff that have direct contact with the Policy Coordination Office were invited to participate in the web-based survey. 172 clients responded, for an overall participation rate of 55%. Respondents were asked to rate how satisfied they were with the products or services they had received over the past year by choosing from "very satisfied", "somewhat satisfied", "somewhat dissatisfied" or "very dissatisfied". Results represent the total of "very" and "somewhat satisfied" responses.

2a. Public Satisfaction with Government Communications

2014-15 results reflect telephone interviews with 1,023 adult Albertans conducted from March 4 to 27, 2015, by a professional research firm. Respondents were randomly selected from across the province. Respondents were first asked whether they had heard or received any information about provincial government activities or programs. The 537 who answered "yes" were then asked to choose from "very satisfied", "somewhat satisfied", "somewhat dissatisfied" or "very dissatisfied". Figures shown reflect the averaged results of multiple questions. "No" response replies are not included in the calculation of results. A sample of this size within the given population produces results that are reliable to within plus or minus plus or minus 4.2% 19 times out of 20. Results represent the total of "very" and "generally satisfied" responses.

2b. Public Satisfaction with Government of Alberta Home Page

2014-15 results reflect telephone interviews with 1,023 adult Albertans conducted from March 4 to 27, 2015, by a professional research firm. Respondents were randomly selected from across the province. Respondents were first asked whether they had visited the Alberta government website in the past year. The 604 respondents who answered "yes" were then asked how useful they found the first page in helping them to locate the information they needed by choosing from "very useful", "somewhat useful", "not very useful" or "not at all useful". "No" response replies are not included in the calculation of results. A sample of this size within the given population produces results that are reliable to within plus or minus plus or minus 4.1% 19 times out of 20. Results represent the total of "very" and "somewhat useful" responses.

Government Client Satisfaction with Communications Support and Services

As a result of the recent reorganization that transferred Communications Directors and Assistant Directors and reassigned responsibility for the Communications Branch functions to the relevant Deputy Ministers, the Public Affairs Bureau reviewed its performance measures. Many of the specific functions mentioned in the government client satisfaction survey were part of the mandate of the communications branch and no longer the Bureau's direct responsibility. As a result, it was determined that the survey was no longer a valid measure of the functions of the Public Affairs Bureau and would be discontinued.

Discussion and Analysis of Results

Executive Council has continued to provide leadership across the Alberta Public Service by supporting strategic planning and coordinated communications and policy development throughout government. The ministry remains focused on achieving the priorities outlined in the Government of Alberta Strategic Plan.

Throughout 2014-15, the ministry played a pivotal role in sharing Alberta's stories and communicating with all Albertans. In particular, the Protocol Office has supported expanded market access for Alberta products. In 2014-15, they hosted 30+ key events. Some examples include a visit from the President of the Republic of France and a French business delegation in November 2014, multi-day visits with the Foreign Minister of the United Arab Emirates in July 2014 and the Heads of Mission of the Association of Southeast Asian Nations in March 2015. Alberta's success depends on strong international relationships. Alberta Protocol strategically supports the building and strengthening of new and existing relationships, consequently supporting the expansion of Alberta's presence, market access, and economic position internationally.

GOAL 1

Government outcomes are supported by effective policy, planning and decision making

In 2014-15, the Policy Coordination Office (PCO) supported and facilitated government decision-making processes by providing non-partisan advice to the Premier and Cabinet, actively tracking and coordinating policy projects across government, and providing guidance to government departments to advance policy proposals.

One of the priorities of Executive Council is to continue to refine and implement an enterprise governance model. The Agency Governance Secretariat (AGS) continues to meet this priority by working with departments and Agencies, Boards and Commissions (ABCs) to assist them in meeting the expectations of the Alberta Government. Where required, the AGS works with departments and ABCs to ensure good governance practices are in place and that the requirements of the Alberta Public Agencies Governance Act (APAGA) are being met.

GOAL 2

Albertans receive clear and coordinated government communications

Clear, coordinated communications allow Albertans to know about and access the Government of Alberta (GoA) programs and services that matter to them. In 2014-15, the Public Affairs Bureau (PAB) facilitated effective two-way communication between Albertans and their government in a variety of ways. Highlights include:

- Connecting Albertans with relevant and timely public information by coordinating hundreds of ministerial public events and publishing 724 announcements, statements, travelers' advisories and orders in council through the Alberta Newsroom.
- Supporting ministries by offering strategic communications counsel in support of their policy and program initiatives, brand alignment and vendor procurement advice, and project support.
- Building, modernizing, and expanding the reach of the GoA's digital communications enterprise. The GoA's flagship website, alberta.ca, was visited by Albertans 3.8 million times, while 203 GoA information videos were viewed more than 350,000 times.

Financial Information

Independent Auditor's Report 12

Ministry Financial Statements 13

March 31, 2015

- Statement of Operations 13
- Statement of Financial Position 14
- Statement of Cash Flows 15
- Notes to the Financial Statements 16
- Schedule 1 - Expenses – Directly Incurred Detailed by Object 21
- Schedule 2 - Budget Reconciliation 22
- Schedule 3 - Lapse/Encumbrance 23
- Schedule 4 - Salary and Benefits Disclosure 24
- Schedule 5 - Related Party Transactions 25
- Schedule 6 - Allocated Costs 26

Independent Auditor's Report

To the Members of the Legislative Assembly

Report on the Financial Statements

I have audited the accompanying financial statements of the Ministry of Executive Council, which comprise the statement of financial position as at March 31, 2015, and the statements of operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Ministry Executive Council as at March 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

[Original signed by Merwan N. Saher, FCA]

Auditor General

June 5, 2015

Edmonton, Alberta

MINISTRY OF EXECUTIVE COUNCIL
STATEMENT OF OPERATIONS
Year ended March 31, 2015

	2015		2014
	Constructed Budget (Schedule 2)	Actual	Actual Restated (Note 3)
		(in thousands)	
Revenues			
Other Revenue	$ -	$ 44	$ 11
	-	44	11
Expenses - Directly Incurred (Note 2(b) and Schedules 1 and 3)			
Programs			
Office of the Premier / Executive Council	14,724	12,323	14,674
Public Affairs	13,230	11,312	11,576
	27,954	23,635	26,250
Net Operating Results	$ (27,954)	$ (23,591)	$ (26,239)

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF EXECUTIVE COUNCIL

STATEMENT OF FINANCIAL POSITION

As at March 31, 2015

	2015	2014 Restated (Note 3)
	(in thousands)	
Assets		
Cash and Cash Equivalents	$ 12	$ 12
Accounts Receivable	3	3
Advances	-	-
Tangible Capital Assets (Note 4)	238	298
	$ 253	$ 313
Liabilities		
Accounts Payable and Accrued Liabilities	$ 2,323	$ 4,618
	$ 2,323	$ 4,618
Net Liabilities		
Net Liabilities at Beginning of Year	$ (4,305)	$ (3,146)
Net Operating Results	(23,591)	(26,239)
Net Financing Provided from General Revenues	25,826	25,080
Net Liabilities at End of Year	$ (2,070)	$ (4,305)
	$ 253	$ 313

Contingent Liabilities and Contractual Obligations (Notes 5 and 6).

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF EXECUTIVE COUNCIL

STATEMENT OF CASH FLOWS

Year ended March 31, 2015

	2015	2014 Restated (Note 3)
	(in thousands)	
Operating Transactions		
Net Operating Results	$ (23,591)	$ (26,239)
Non-cash items included in Net Operating Results		
Amortization	60	-
	(23,531)	(26,239)
Decrease in Accounts Receivable and Advances	-	60
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(2,295)	1,399
Cash (Applied to) Operating Transactions	(25,826)	(24,780)
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 4)	-	(298)
Cash (Applied to) Capital Transactions	-	(298)
Financing Transactions		
Net Financing Provided from General Revenues	25,826	25,080
Cash Provided by (Applied to) Financing Transactions	25,826	25,080
Increase in Cash and Cash Equivalents	-	2
Cash and Cash Equivalents at Beginning of Year	12	10
Cash and Cash Equivalents at End of Year	$ 12	$ 12

The accompanying notes and schedules are part of these financial statements.

MINISTRY OF EXECUTIVE COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2015

NOTE 1 AUTHORITY

The Ministry of Executive Council operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian Public Sector Accounting Standards.

(a) Reporting Entity

The reporting entity is the Ministry of Executive Council. This entity consists of the activities of the Office of the Premier/Executive Council and the Public Affairs Bureau.

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the President of Treasury Board and Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net Financing provided from General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Financial Reporting

Revenue
All revenues are reported on the accrual basis of accounting.

Expenses
Directly Incurred
Directly incurred expenses are those costs the ministry has primary responsibility and accountability for, as reflected in the government's budget documents.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

In addition to program operating expenses such as salaries, supplies, etc., directly incurred expenses also include:

- amortization of tangible capital assets,
- pension costs, which are the cost of employer contributions for current service of employees during the year, and
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees and indemnities.

Incurred by Others

Services contributed by other entities in support of the ministry's operations are not recognized and are disclosed in Schedule 5 and allocated to programs in Schedule 6.

Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Financial assets of the ministry are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals. Assets acquired by right are not included.

Tangible capital assets of the department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $250,000 and the threshold for major systems enhancements is $100,000. The threshold for all other tangible capital assets is $5,000.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Net Liabilities

Net liabilities represent the difference between the carrying value of assets held by the ministry and its liabilities.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Canadian public sector accounting standards require a "net debt" presentation for the statement of financial position in the summary financial statements of governments. Net debt presentation reports the difference between financial assets and liabilities as "net debt" or "net financial assets" as an indicator of the future revenues required to pay for past transactions and events. The ministry operates within the government reporting entity, and does not finance all its expenditures by independently raising revenues. Accordingly, these financial statements do not report a net debt indicator.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of Cash and Cash Equivalents, Accounts Receivable, Loans and Advances, and Accounts Payable and Accrued Liabilities are estimated to approximate their carrying values because of the short term nature of these instruments. Fair values of loans are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timeliness or cost to estimate the fair value with sufficient reliability.

NOTE 3 GOVERNMENT REORGANIZATION AND PROGRAM TRANSFER

(in thousands)

Effective April 1, 2014, the responsibility for Corporate Human Resources and the Regulatory Review Secretariat was transferred from the Ministry to the Ministry of Treasury Board and Finance.

Effective April 1, 2014, responsibility for funding the public affairs officer positions was transferred from the Ministry to the Ministries where they had previously been seconded.

Comparatives for 2014 have been restated as if the ministry had always been assigned with its current responsibilities. Net liabilities on March 31, 2014 are made up as follows:

Net liabilities as previously reported	$ (7,152)
Transfer to the Department of Treasury Board & Finance	2,622
Transfer of public affairs positions to the ministries	225
Net liabilities at March 31, 2014	$ (4,305)

NOTE 4 TANGIBLE CAPITAL ASSETS

(in thousands)

	Total Software
Estimated Useful life	5 years
Historical Cost	
Beginning of Year	$ 298
Disposals	-
	$ 298
Accumulated Amortization	
Beginning of Year	-
Amortization Expense	60
	60
Net Book Value at March 31, 2015	$ 238
Net Book Value at March 31, 2014	$ 298

NOTE 5 CONTINGENT LIABILITIES

(in thousands)

The ministry is not involved in any legal matters where damages are being sought.
The ministry has not been named in any legal claims (2014 - no claims).

NOTE 6 CONTRACTUAL OBLIGATIONS

(in thousands)

Contractual obligations are obligations of the ministry to others that will become liabilities in the future when the terms of those contracts or agreements are met.

	2015	2014 (Restated)
Obligations under contracts	$ 234	$ 19

Estimated payment requirements for each of the next two years and thereafter are as follows:

Obligations under Contracts	Total
2015-16	$ 117
2016-17	117
Thereafter	-
	$ 234

NOTE 7 BENEFIT PLANS

(in thousands)

The ministry participates in the multi-employer pension plans: Management Employees Pension Plan, Public Service Pension Plan and Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $3,034 for the year ended March 31, 2015 (2014 – $3,251). Departments are not responsible for future funding of the plan deficit other than through contribution increases.

At December 31, 2014, the Management Employees Pension Plan reported a surplus $75,805 (2013 – surplus $50,457), the Public Service Pension Plan reported a deficiency of $803,299 (2013 – deficiency $1,254,678) and the Supplementary Retirement Plan for Public Service Managers reported a deficiency of $17,203 (2013 – deficiency $12,384).

The ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2015, the Bargaining Unit Plan reported an actuarial surplus of $86,888 (2014 – surplus $75,200) and the Management, Opted Out and Excluded Plan an actuarial surplus of $32,343 (2014– surplus $24,055). The expense for these two plans is limited to the employer's annual contributions for the year.

NOTE 8 COMPARATIVE FIGURES

Certain 2014 figures have been reclassified to conform to the 2015 presentation.

NOTE 9 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the senior financial officer and the deputy minister.

Schedule 1

MINISTRY OF EXECUTIVE COUNCIL
SCHEDULE TO FINANCIAL STATEMENTS
EXPENSES - DIRECTLY INCURRED DETAILED BY OBJECT
Year ended March 31, 2015

	2015		2014
	Constructed Budget	Actual	Actual (Restated)
		(in thousands)	
Salaries, Wages and Employee Benefits	$ 25,406	$ 21,829	$ 20,989
Supplies and Services	2,403	2,935	5,161
Amortization of Tangible Capital Assets	60	60	-
Financial Transactions and Other [1]	85	(1,189)	100
	$ 27,954	$ 23,635	$ 26,250

(1) Includes statutory salaries and valuation adjustments

Schedule 2

MINISTRY OF EXECUTIVE COUNCIL
SCHEDULE TO FINANCIAL STATEMENTS
BUDGET RECONCILIATION
Year ended March 31, 2015

	2014-15 Estimate[1] [2] (Restated)	2014-15 Constructed Budget (Restated)
	(in thousands)	
Revenues		
Other Revenue	$ -	$ -
Expenses - Directly Incurred		
Programs		
Office of the Premier/Executive Council	14,724	14,724
Public Affairs	13,230	13,230
	27,954	27,954
Net Operating Results	$ (27,954)	$ (27,954)

(1) The 2014-15 Government Estimates on the Statement of Operations does not differentiate between amounts not required to be voted and voted expenses. Valuation adjustments are allocated to each program.

(2) Estimates have been restated to reflect the transfer of Corporate Human Resources, Regulatory Review Secretariat and the responsibility for funding public affairs officer positions transferred to the ministries (Note 3).

Schedule 3

MINISTRY OF EXECUTIVE COUNCIL
SCHEDULE TO FINANCIAL STATEMENTS
LAPSE/ENCUMBRANCE
Year ended March 31, 2015

	Voted Estimate [1] (Restated)	Adjustments	Adjusted Voted Estimate	Voted Actuals [2]	Unexpended (Over Expended)
			(in thousands)		
Program - Operational					
Office of the Premier/Executive Council					
1.1 Office of the Premier / Executive Council	$ 12,167	$ (347)	$ 11,820	$ 10,005	$ 1,815
1.2 Office of the Lieutenant Governor	587	-	587	566	21
1.3 Corporate Services	1,910	-	1,910	1,872	38
	14,664	(347)	14,317	12,443	1,874
Public Affairs					
2.1 Corporate Communications	13,230	-	13,230	12,394	836
	13,230	-	13,230	12,394	836
Total	$ 27,894	$ (347)	$ 27,547	$ 24,837	$ 2,710
Lapse/(Encumbrance)					$ 2,710

(1) As per 2014-15 Government Estimates Restated for Reorganization (Note 3).

(2) Actuals exclude non-voted amounts such as amortization and valuation adjustments.

Please note that the Voted Estimate and Actuals column will not agree to the Statement of Operations because it contains only the voted amounts whereas the Statement of Operations contains voted and non-voted amounts.

MINISTRY OF EXECUTIVE COUNCIL
SCHEDULE TO FINANCIAL STATEMENTS
SALARY AND BENEFITS DISCLOSURE
Year ended March 31, 2015

	2015				2014
	Base Salary [1]	Other Cash Benefits [2]	Other Non-cash Benefits [3]	Total	Total
Senior Officials					
Deputy Minister[4][5]	365,339	88,320	71,638	525,297	456,360
Deputy Secretary to Cabinet[6]	208,923	32,389	52,121	293,433	277,637
Deputy Chief, Policy Coordination[4][6]	212,799	1,594	51,954	266,347	275,621
Deputy Chief, Public Affairs Bureau[4][7]	239,869	49,336	59,909	349,114	234,456
Office of the Premier					
Chief of Staff[7][8]	188,727	460	46,616	235,803	770,057
Principal Secretary[8][9]	104,460	14,710	8,625	127,795	513,379
Director of Operations[8][10]	-	-	-	-	351,050
Deputy Chief of Staff, Operations & Legislative Affairs[10]	117,630	-	30,859	148,489	-
Executive Director, Southern Alberta Office[8][11]	87,165	12,274	8,519	107,958	367,601
Director of Communications[8][12]	176,119	6,751	40,887	223,757	380,897
Executives					
Protocol					
Deputy Chief, Protocol	144,326	-	39,245	183,571	137,736
Public Affairs Bureau					
Executive Director, Shared Services & Innovation[13]	154,543	-	37,469	192,012	-
Executive Director, Strategic Communications Social[14]	180,622	6,920	46,827	234,369	29,514
Executive Director, Strategic Communications Resource & Economic[14]	173,400		46,896	220,296	27,921
Executive Director, Strategic Communications Planning[14]	141,933	2,719	40,391	185,043	23,161
Executive Director, Issues Management[14]	161,068	-	43,358	204,426	26,148
Executive Director, Natural Resources & Environment[14][15]	131,011	-	34,065	165,076	26,551

(1) Base salary includes regular salary and earnings such as acting pay.
(2) Other cash benefits include vacation payouts, lump sum payments, severance payments and overtime.
(3) Other non-cash benefits include government's share of all employee benefits and contributions or payments made on behalf of employees including pension, supplementary retirement plans, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.
(4) Automobile provided, no dollar amount included in other non-cash benefits.
(5) Position was occupied by three staff during the year, one in an acting capacity. 2014-15 includes a vacation payout for departing staff.
(6) Position was occupied by two staff during the year.
(7) Position was occupied by two staff during the year, one in an acting capacity.
(8) 2013-14 figures include severance payments.
(9) Position was occupied for 6.5 months in 2014-15.
(10) Director of Operations position replaced by Deputy Chief of Staff, Operations & Legislative Affairs; filled for 6.5 months.
(11) Position filled for 6 months in 2014-15.
(12) Position was occupied by three staff during the year, one in an acting capacity.
(13) No comparable for 2014 as incumbent was also acting in and reported under another role.
(14) Positions filled for 1.5 months in 2013-14.
(15) Position occupied for 10.5 months in 2014-15.

MINISTRY OF EXECUTIVE COUNCIL
SCHEDULE TO FINANCIAL STATEMENTS
RELATED PARTY TRANSACTIONS
Year ended March 31, 2015
(in thousands)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Government of Alberta's financial statements. Related parties also include key management personnel in the ministry.

The ministry and its employees paid or collected certain taxes and fees set by regulation for premiums, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this schedule.

The ministry had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Other Entities	
	2015	2014 (Restated)
Expenses - Directly Incurred		
Other Services	$ 252	$ 621
Receivable from Other Government Departments	$ 3	$ 3

The ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 6.

	Other Entities	
	2015	2014 (Restated)
Expenses - Incurred by Others		
Accommodation	$ 2,084	$ 1,999
Business Services	1,719	2,374
Legal Services	261	259
	$ 4,064	$ 4,632

Schedule 6

MINISTRY OF EXECUTIVE COUNCIL
SCHEDULE TO FINANCIAL STATEMENTS
ALLOCATED COSTS
Year ended March 31, 2015
(in thousands)

	2015					2014
	Expenses - Incurred by Others					
Program	**Expenses [1]**	**Accommodation Costs [2]**	**Legal Services [3]**	**Business Services [4]**	**Total Expenses**	**Total Expenses Restated (Note 3)**
Office of the Premier/Executive Council	$ 12,323	1,482	$ 245	1,717	$ 15,767	$ 18,637
Public Affairs	11,312	602	16	2	11,932	12,245
	$ 23,635	$ 2,084	$ 261	$ 1,719	$ 27,699	$ 30,882

(1) Expenses - Directly Incurred as per Statement of Operations.

(2) Costs shown for Accommodation on Schedule 5, allocated by square footage.

(3) Costs for Legal Services on Schedule 5, allocated by estimated costs incurred by each program.

(4) Costs shown for Business Services include charges for IT support, vehicles, air transportation, internal audit services and other services on Schedule 5, allocated by costs in certain programs.

Annual Report Extracts and Other Statutory Reports

Public Interest Disclosure (Whistleblower Protection) Act

Section 32 of the *Public Interest Disclosure Act* requires the ministry to report annually on the following parts of the Act:

(a) The number of disclosures received by the designated officer of the Public Interest Disclosure Office, the number of disclosures acted on and the number of disclosures not acted on by the designated officer;
(b) The number of investigations commenced by the designated officer as a result of disclosures;
(c) In the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations made or corrective measures taken in relation to the wrongdoing or the reasons why no corrective measure was taken.

In 2014-15, there were no disclosures of wrongdoing filed with the Public Interest Disclosure Office.

ISSN 1481-3726
June 2015
Printed in Canada